LAW AND PARLIAMENTARY AFFAIRS SECRETARIAT

Notification No. LAW 4 LCR 78.

Bangalore, dated 10th May 1978.

Ordered that the Medicinal and Toilet Preparations (Second Amendment) Rules, 1977 published in Part II, Section 3 (i) of the *Gazette of India*, dated 18th March 1978 be republished in the *Karnataka Gazette* for general information.

By Order and in the name of the Governor of Karnataka,

A. NEELAKANTARYA,
Under Secretary to Government,
Department of Law and Parly Affairs.

GOVERNMENT OF INDIA

Ministry of Finance

(Department of Revenue)

New Delhi, dated the 8th March 1978.

NOTIFICATION

Medicinal and Toilet Preparations

No. 1 (G.S.R. No 368). In exercise of the powers conferred by section 19 of the Medicinal and Toilet preparations (Excise Duties) Act, 1955 (16 of 1955) the Central Government hereby makes the following rules further to amend the Medicinal and Toilet preparations (Excise Duties) Rules, 1956 namely :—

1. (1) These rules may be called the Medicinal and Toilet preparations (Second Amendment) Rules, 1977.

2. (2) They shall come into force on the date of their publication in the official Gazette.

3. In the Medicinal and Toilet Preparations (Excise Duties) Rules, 1956 for rule 7 the following rule shall be substituted, namely :—

"7. *Exemption from duty on medicinal preparations for Government and Charitable Institutions*:— (1) Except as provided in sub-rule (2), no duty shall be collected on medicinal preparations containing alcohol manufactured in India and supplied direct from a bonded manufactory or a warehouse to the following institutions :—

(i) hospitals and dispensaries working under the supervision of the Central Government or a State Government ;

(ii) hospitals and dispensaries subsidised by the Central Government or a State Government;

(iii) charitable hospitals and dispensaries under the administrative control and management of a local body;

(iv) Medical Store Depot of the Central Government or a State Government; and

(v) every other institution certified by the principal Medical Officer of the district in which such institution is situated as supplying medicines free to the poor

(2) If in the supply of any medicinal preparation made direct to all or any of the institutions referred to in sub-rule (1), any loss or shortage is ditected at the destination, the manufacturer or the licencee of a Warehouse, as the case may be, shall be liable to pay duty on such loss or shortage at the rate in force on the date on which such loss or shortage is detected or made known to the proper officer:

Provided that if it is proved to the satisfaction of the Excise Commissioner that the loss or shortage was due to circumstances over which the manufacturer or licencee, as the case may be, had no control, the Excise Commissioner may remit the whole or part of the duty payable."

Sd/-

RAGHAVAN IYER,

Deputy Secretary to the Government of India.

F. No. 655/19/74-OPIUM.

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